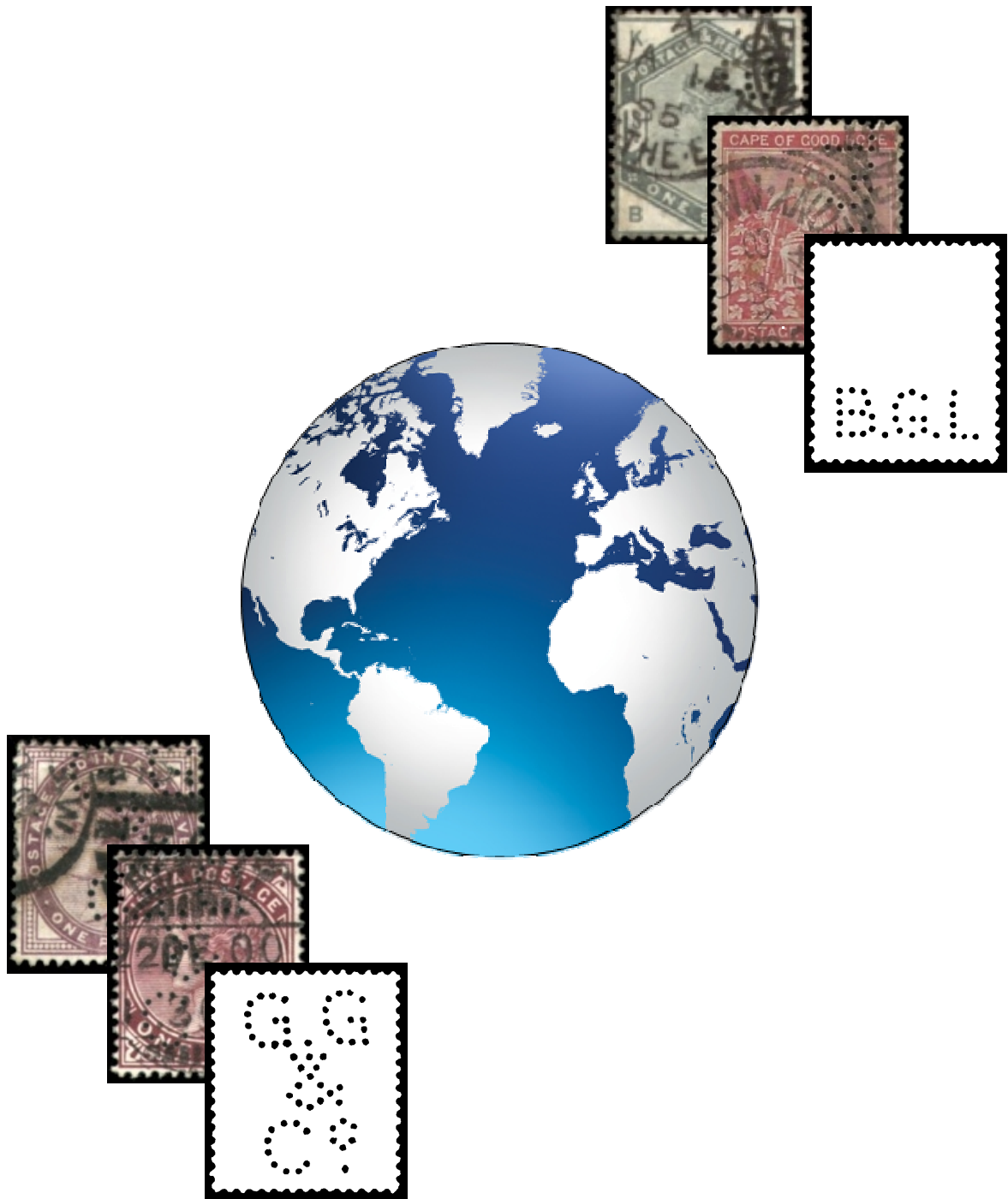


G.B. Perfins

found on stamps of other Nations.



Objective

The purpose of this study is to look closely at a number of G.B. Perfin dies and compare them with similar dies known used on stamps of other nations in an attempt to discover a little more about what went on all those years ago. Some will turn out to be just that, i.e. 'similar' dies, perhaps part of a batch of perforating presses made for a G.B. based company for use at home and in its overseas offices. Others, however, will turn out to be stamps perforated by the very same perforating press, first used in G.B. and then sent abroad, or vice-versa.

In all cases the Perfin dies analysed will be discussed in detail and reasons given for their 'status'. Just as in the maths exams of old, the 'working will be shown'.

The dies are presented in alphabetical order based on the *G.B. Catalogue Number*, along with as much detail as thought necessary to make the case and add interest.

To set the scene, there follows an example of each of the *five* possible categories.

- 'Similar' dies used both in G.B. and abroad.



G.B. Die - used in London.



East India Die - used in Calcutta.



- Die used in G.B., then the perforating press sent abroad for continued use.



G.B. Die - used in London.

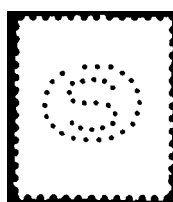


Same Die - used in Cape Town.

- Die used abroad, then the perforating press used elsewhere, including G.B.



Canadian Die - used in Montreal.



Same Die - used in U.S.A and G.B.



- GB postage stamps sent abroad for fiscal use, and perforated abroad - see "K.H."
- 'Foreign' stamps sent to GB, and perforated in GB - "D&M" yet to be worked on.

Table of dies studied for quick reference.

Please ignore the leftmost column of index numbers as these will change over time as new dies are added to the study. Those in **bold blue (12)** have been analysed, the rest will be attended to 'in the fullness of time'.

	GB Cat No	Letters	GB Use	Ref	Country	In use	Press
1	A0180.01	A.A/&C^o	1885-1915	---	CoGH	c1890	Same
2	A2530.01	AG/&C ^o		AG&CO.1	Australia		
3	A2710.06	AH	1895-1913	A72	Belgium*	c1912	Different
4	A4160.07M	AN		A33	India		
5	A4210.01aM	A&N/CSL		A42	India		
6		BEM			Various		
7		B.F.		B64	Belgium*		
8		B&F		B&F.1	Australia Canada Newfoundland	c1930	
9	B3080.01	B.G.L	1880-1891	B9	CoGH	1894-1895	Same
10		BIO					
11	B7700.01A	BW/&C ^o			CoGH, Australia		
12	C0460.06	CB	1902-1915		Canada France		
13	C1220.01	CCB/&Co	1874-1905	C09**	Denmark	c1875	Same
14	C4215.01m	CL mono	1908-1922		Austria French Levant Germany Italy Turkey		
15	C7140.02	CS/L/SA		CSLSA.1	Australia		
16	D3140.02	D&M	1905-1915		Sweden		
17	D4130.04	D.R/C ^o			South Africa ?		
18	D4370.01M	D.S.	1880-1930		RSA, CoGH, Transvaal, Natal		
19	D4390.17a	D&S	c1881		Natal		
20	D4970.01/01a	Dun.	1912-1930 c1930		Germany Sweden		
21	D5450.01	D with 1 inside	1915-1920	D2 D154	Canada USA	1911-1937	
22	E3930.01	E.R. in Triangle	1875-1890		Victoria		
23	E4225.01	E.S/C	1885-1895	E22	India	1895-1905	Same
24	F0267.01	FB/&B	1907-1910		Natal		
25	F4465.01	FWH/&C^o	1880-1885	F16	East India, India	1880-1905	Different
26		GDE			Jersey		
27	G1976.01	G.G/&C^o.	1895-1900	G13	India	1895-1915	Same
28	G4465.01	G.S.	1913-1920		Austria, Greece, Italy, Turkey		

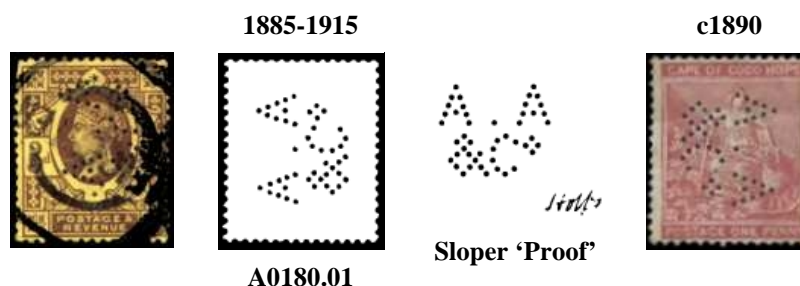
	GB Cat No	Letters	GB Use	Ref	Country	In use	Press
29	H0007.02	H	1985-1987		India	1905-1925	
30	H0885.01	HBS/&C ^o .	1883-1885	H8 - ?	Sweden	c1885	
31	H3035.01m	HC monogram	c1905	HC2	Holland	1890-1900	
32	J1960.01M	JD			Kenya Uganda & Tanganyika		
33	J8510.01M	JWJ/&C ^o	1909-1915		CoGH Natal OFS Transvaal Union of SA		
34	K0915.01M	K.H.	1952-1960	K28 10 heads	Denmark	1910-1973	Same
35	K1260.01M	K ^{ld}		249	Spain		
36	K1260.03	K ^{ld}		K9	Belgium*		
37		LC/TA					
38	M5115.02	M.S/&C^o.	---	M101	India	c1895	Indian die only
39		NR/C ^o			Belgium*		
40	O0960.01	O.K	1885-1890	OK.3	Australia	1897-1925	Same
41		RI/C ^o /L ^d			Australia		
42	S0040.01	S in Oval	1933-1935	S7 S12	Canada USA	1922-1927 c1932	Same
43	S2905.01	SF&C ^o ..			Canada		
44	S7260.01	S ^t &C ^o ..	1900-1915	A179.7	Argentina Paraguay Uruguay	c1897	
45	U0420.02M	U..C/C ^o	1900-1922		Lorenzo Marques, RSA, Natal, OFS, CoGH, Transvaal		
46	V0160.01	V.B	1891-1936	V2	India	1895-1940	Inconclusive!
47	V0185.01	V.B/&C ^o	1882-1890		Chile	1880's	Same
48	V0085.01/02	VCL mono	1905-1915		France		
49	V1320.01	VOC^o	1890-1915	V18** V28	Denmark India	1898-1927 1895-1900	Different Different
50	W2357.01	WEW	1895-1905		France		
51	Y0200.02	Y&C ^o	1889-1939	Y&CO.6	Australia	1896-1900	Same
52	Y0860.04	YOST			Belgium* France	1904-1908	???

- Belgium Perfin Catalogue - Ruud J Hammink & M van der Hoorn (1997).
- ** Danish Perfins - Katalog over danske firmaperforeringer (DPS 2001).

Correct to **1st January 2019**.

Of course, if you can add any more dies for study, I'd be pleased to hear from you!

• “A.A/&C^o” (A0180.01).

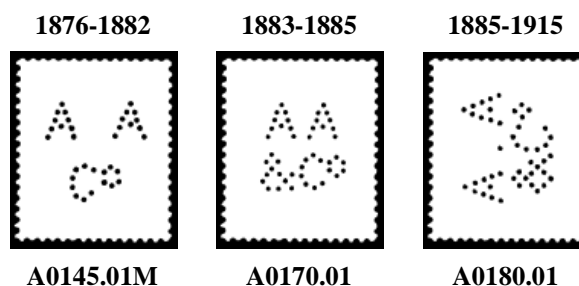


There is no doubt that the die known used on G.B. stamps 1885-1915 is the same as that used on the 1d Cape of Good Hope stamp - the slightly asymmetric top to the “&” is diagnostic. The 1d ‘Hope seated’ CoGH postage stamp illustrated probably dates to c1890 - it was introduced in 1884 (with cabled anchor wmk) and not replaced until 1893 by the ‘Hope standing’ version.

The die also matches Sloper Press N^o. 6450, fitted with a single headed die (see above), having been made c1885. The Sloper Impression Book has ‘Hobbs to Order N^o. 153’ against the die, where ‘Hobbs’ would be the surname of the workman who made it.

The G.B. die is known used in Leicester, 1885-1915, with ‘A E Adams & Co’, Hosiery Manufacturers, 2a Wellington St, and Adelaide Buildings, Albion St, Leicester, as the *suspected* user. However, no South African connection can be found for ‘A E Adams & Co’, so the existence of the Perfin on a Cape of Good Hope stamp (c1890) remains a mystery. There is also the distinct possibility that ‘A E Adams & Co (Ltd)’ *wasn’t* the user, and that the real user (as yet unknown, but see below) did have a South African connection!

‘A E Adams & Co’ are thought to have used three G.B. Perfin dies, running pretty much consecutively from 1876 through to 1915. It’s a concern that none of the three involve the initial “E”, and that ‘A E Adams & Co’ is *not listed* in the 1878 and 1881 Leicester Trade directories!



A. E. ADAMS & CO. Limited.
(In Voluntary Liquidation.)
The Companies Act, 1929.

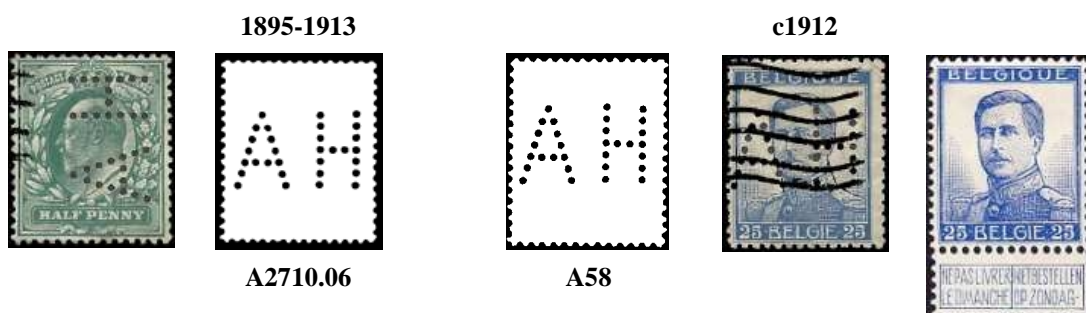
NOTICE is hereby given that a General Meeting of the Members of the above named Company will be held at Selborne Buildings, Millstone Lane, Leicester, on Saturday, the eighteenth day of August, 1934, at 10 o'clock in the forenoon precisely, to receive the account of the Liquidator, showing how the winding-up of the Company has been conducted and its property disposed of, to hear any explanation that may be furnished by the Liquidator, and to pass an Extraordinary Resolution as to the disposal of the books, accounts and documents of the Company.—Dated this 30th day of June, 1934.
(165) A. SHEFFIELD, Liquidator.

Extract from the London Gazette - 3rd July 1934.

Note!

Maurice Harp suggests a better suspected user is
Alfred Adderly & Co,
Linen Draper & Silk Mercer, 59 Market Place,
Leicester. {1878 & 1881 directories}.
The company had become Adderly & Co Ltd by 1904,
and were still in business under this name in 1928.
By 1960 they were part of Marshall & Snelgrove.
However, no known connection with South Africa!

- “AH” (A2710.06). The two dies are *similar*, where the bar to the “H” differs slightly.



The G.B. Perfin has been reported used by two different concerns:

- Anderton's Hotel & Tavern, 162/165 Fleet St, London EC. {*Possible 'Private' use*}.
- **Arthur Hartrodt**, Shipping Agent, 9 & 10 St Mary at Hill, London EC, and 39 Old Hall St, Liverpool. Also Hamburg and Bremen. The identifying cover is postmarked London EC, 16th December 1905.

Note!

'**C W Hartrodt & Co Ltd**', were shipping Agents who used "CWH" (C8440.01/02) 1914-1941 in London EC (with offices in Liverpool, Glasgow, Southampton, Hamburg, Bremen, Antwerp, New York, and Sydney), and "H" (H0010.05M) in Liverpool after WWII. They are known at 9-10 St Mary at Hill, London, as well as Liverpool, so must be related. Records show that C W Hartrodt & Co Ltd was incorporated on 21st August 1914 in Haywards Heath, West Sussex. This is the name of the company in a 1915 London Trade Directory, which also mentions Antwerp, New York, Liverpool, Glasgow, Gothenburg, Genoa, and Buenos Ayres.

The Belgium Perfin "AH" (A58) is recorded as being used by '**A Hartrodt**', Antwerp, which ties in with the G.B. user. The Belgium stamp shown is a 25c ultramarine with a portrait of King Albert I (1909-1934). Issued 1912-1913, it would originally have had a perforated 'Do not deliver on Sunday' label at the bottom - a feature of Belgium stamps from 1893 until 1914. The engraver's name can just be seen on the used stamp, pointing to an earlier printing.

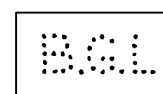
Arthur Hartrodt started his freight forwarding business (A Hartrodt) in Hamburg on 1st May 1887. It continues in business to this day, as '**A Hartdrot & Co Ltd**', and is currently being run by the fourth generation with 85 offices in 43 countries. Arthur Hartdrot died in 1936.

The G.B. die is thought to have had stops added sometime between 14th October 1913 (last known dated use of "AH" (A2710.06), and 24th January 1914 which is the earliest dated use of "A.H." (A2730.05). With Liverpool postmarks, it was almost certainly used by the Liverpool office of '**A Hartrodt**'. Use would have ceased soon after the company name changed to '**C W Hartrodt & Co Ltd**' in August 1914.



- **“B.G.L” (B3080.01)** - See also articles in the Perfin Society Bulletin.

This Cape of Good Hope halfpenny stamp has the Perfin “B.G.L” (B9) which is remarkably similar to “B.G.L” (B3080.01) known used in London 1880-1895.



B9

The Cape of Good Hope stamp shows the seated ‘Lady of Good Hope’, one of a set issued in 1884 with a cabled anchor watermark, and not replaced until 1893 with the ‘Lady of Good Hope (standing) issue, so well within the known footprint of the G.B. Perfin Die.

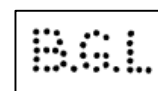


B3080.01

The G.B. user is currently unknown, and the only clue is a ‘... the East, London’ postmark - see later.

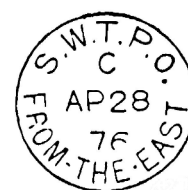
‘Bagshaw, Gibaud & Co Ltd, Port Elizabeth’, is listed in the Perfins Club ‘World Catalog’ (African Section - 1995) for “B.G.L” (B9), so the question arises, *could this be the user of “B.G.L” (B3080.01)?*

The first check made was to confirm that the two dies were indeed one and the same. By inspection, even with the naked eye, the subtle waviness of the upright to the “B” and the curved tip to the “L” are identical in both the G.B. and the Cape of Good Hope stamps, as well as in the ‘Proof’ from the Sloper ledgers, m/c N^o. 5619, made c1880.

Sloper
Proof

A search of the Internet and London trade directories of the period yielded *nothing whatsoever* for ‘Bagshaw, Gibaud & Co’, which is surprising for a fifteen year period of use in London.

The stamp showing the postmark listed in the G.B. ‘NIC’ Details Catalogue (1/- issue ‘D’, dated JA 15/85 shown above) was also re-appraised, and with the help of **Ron Mills** can be seen to be a **South Western Railway T.P.O. ‘From the East’**, so used between London (Waterloo) and Southampton - a likely port of departure for ships carrying mail to South Africa.



In passing, this railway cancel was introduced on 25th April 1876, and replaced in October 1893 by a version without the marks between the words ‘FROM THE EAST’.

A selection of Cape of Good Hope stamps with the “B.G.L” (B9) Perfin were inspected, two of which had dates (NO 8/94 and FE 18/95) and similar partial postmarks as seen on the 1d ‘Seated Hope’ stamp shown in the Stamp Gallery that follows.



The full strike of ‘G.P.O. CAPE TOWN/CAPE COLONY’ on a Cape of Good Hope Postcard is clearly a match for it, showing the place name was **Cape Town**, not Port Elizabeth.

This presents us with the distinct possibility that “B.G.L”, both in London and South Africa, was used by a completely different company, almost certainly *not* ‘Bagshaw, Gibaud & Co’.

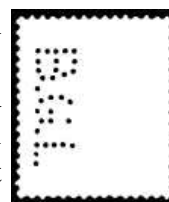
The *suggested* scenario is that “B.G.L.” was used in London EC (known from other postmarked stamps) from 1880 through to the early 1890’s (latest G.B. date known *SP 29/91*), before being sent out to Cape Town, where it saw use until 1895, and perhaps a little later. The earliest and latest known dates on Cape of Good Hope stamps are *NO 8/94* and *FE 18/95*.

Enter **Brian Dennis** an enthusiastic researcher of South African (and African) Perfins, who has researched the subject. His records show that the “B.G.L.” (B9) Perfin was in use in Cape Town 1891-1894. He agrees that the user couldn’t possibly be ‘Bagshaw, Gibaud & Co’ but more importantly suggests that **‘B G Lennon & Co Ltd’** was the likely user, originally in Port Elizabeth, then from 1891, in Cape Town. The company is listed in an 1890 London directory as Chemists & Drug Merchants, 14 Bunhill Row, London EC. So now we have the link, but *can you improve on the three dates quoted?*

The company became known as **Lennon Ltd** sometime between 1895 (as shown on the Calendar Token opposite) and 1899 (when Mr A E Walsh became General Manager of Lennon Ltd, Cape Town - Internet reference).



One final observation is that *all* of the Cape of Good Hope stamps inspected have a pin missing from the top of the “G” (see alongside), whereas the G.B. stamps have it complete, although by 29th September 1891 (from a once-joined horizontal pair of ½d verm issue ‘E’) the pin is noticeably weak. This is good evidence, if more were needed, that the two dies are one and the same, and that the die was *single headed*.



Stamp Gallery.

Used in **London** by B G Lennon & Co Ltd (Suspected identity).

1885-1891



B3080.01

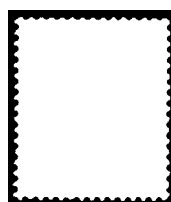


Used in **Cape Town**, Cape of Good Hope, by B G Lennon & Co Ltd (Suspected identity).

1894-1895



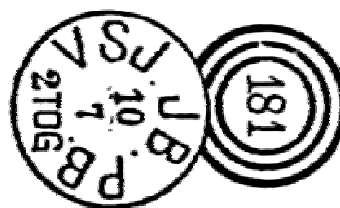
B9



- “CCB/xC⁰” (C1220.01) - See also an article in the Perfin Society Bulletin.



C09



In August 2016 *Finn Binderkrantz* reported this ‘unique’ example of “CCB/&C⁰” (C1220.01) on a 3 ore Danish stamp (Danish Perfin Catalogue C09). The owner of the Danish stamp, *Gustav Hansen*, has suggested that the stamp dates to around c1875 (based on), and that the ‘181’ postmark is a Danish Railway cancel for Sjællandske Bureau, K'havn Railway Station. The cancellation is relatively common with many variations - typical example shown alongside the Danish stamp. Note that there are no year slugs in the cancel, which is normal on Danish stamps of this era.

As far as can be ascertained, the Danish Perfin and the G.B. Perfin were produced by the same initialling press.

1874-1905



C1220.01



The user of the G.B. die is *thought* to have been ‘*C C Brøchner & Co*’, commission agents, *Danish Buildings*, 45 High St, Hull. This is strengthened by its appearance on a Danish stamp.

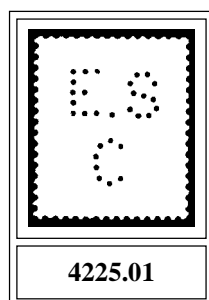
Carl Christian Brøchner was born at Elbaek in Denmark on 22nd December 1814, but was a naturalised British Subject by the time of the 1881 Census. The census records him as a 66 year old Corn Merchant, living at Sutton Hall, Sutton, Sculcoates, Kingston-upon-Hull.

Unfortunately, no reference could be found for his death being registered, only to his burial in Hull on the 19th June 1882. Records also show that at the time of his death he was a Great Western Railway shareholder. Probate records reveal that he died on the 12th June 1882 at Contrexeville in France, and that he left a staggering £71,187 7s 2d, which today would equate to **£4,726,840**. Not bad for a Corn Merchant!

The Perfin die continued in use in G.B. after Carl’s death, as the KEVII 2d definitive shows.

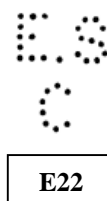
• “E.S/C” (E4225.01).

This die, with an as yet unknown G.B. user, can be found used in **Manchester** 1885-1895, based on its appearance on six different stamps of Queen Victoria, along with a solitary date in 1886. The pattern appears to exactly match “E.S/C” (E22) shown in Jeff Turnbull’s Indian Perfin Catalogue, which is reported as having been used in Bombay by the ‘*Eastern Steamship Company*’. Known on Indian stamps of Queen Victoria and King Edward VII, I’ve allocated it a die in use date range of 1895-1905.



In use: 1885-1895.
 Dates: 7 Apr 1886.
 Issues: B 1d (16 dots)
 D ½d, 3d, 6d E ½d (verm), 2½d
 Note: The top but one pin to the upright of the “E” lies slightly inboard. This phenomenon can also be seen in the Indian Perfin shown below. Perfin also known sideways.

Ident:



Note!

This die, or one identical to it, found its way to **Bombay**, India, where it was used on Indian postage stamps of Queen Victoria and King Edward VII. The user in India, 1895-1905, recorded as the ‘*Eastern Steamship Co Ltd*’, which went into Voluntary Liquidation 1st Feb 1905.

Pmks: ‘498’ Manchester.

Research notes

- The “E.S/C” Die does **not** appear in the Sloper Records 1879-1900, so it wasn’t a Sloper press made for sale to a customer.
- As far as can be ascertained, the identity given in the Indian Perfin catalogue is a confirmed identity, although precise details are not now available - cover date etc.
- The ‘*Eastern Steamship Co Ltd*’ is **not** listed in an 1899 **Manchester** Trade Directory, but it did have offices **London** - 112 Fenchurch St, London EC (1890), and 138 Leadenhall St, London EC (1895 and 1899).
- The ‘*Ducal Line*’ was the trading name of the ‘*Eastern Steamship Co Ltd*’, which was established in **1871**. The company named their ships after Dukes, hence the Ducal name.

Duke of Argyll (1873), Duke of Buccleuch (1873), Duke of Devonshire (1873), Duke of Sutherland (1873), Duke of Buckingham (1880), Duke of Westminster (1882), Duke of Fyfe (1887), Duke of Norfolk (1889), and Duke of Portland (1890). The House Flag is shown alongside.



- The *Eastern Steamship Co (Ducal Line)*, traded between the **UK** and **Calcutta**. In 1884 an agreement was made between the ‘*Ducal Line*’ and ‘*British India Steam Navigation Co*’ whereby ‘*Ducal Line*’ ships would trade alongside **BISN Co** ships on the Queensland trade. **BISN Co** originally chartered six ‘*Ducal Line*’ ships in 1882 before striking an agreement in 1884.
- Just after midnight on 7th March 1889, the **Duke of Buccleugh**, a steamship loaded with general cargo bound for **Calcutta**, collided in the English Channel with a sailing ship, the **Vandalia**, heading for London from New York with a cargo of petroleum barrels. The Duke sinks immediately, taking with her Captain Langlois and her entire crew of 47.
- The ‘*Eastern Steamship Co Ltd*’ went into Voluntary Liquidation on **1st February 1905**. This at least ties in with the latest known date of 9th May 1904 for Indian Perfin E22.

Unfortunately, there is a dilemma here in that the '*Eastern Steamship Co Ltd*' operated between *London* and *Calcutta*, whereas the postmarks suggest *Manchester* and *Bombay*!

Working on a lead from Stephen Steere, an 1899 Trade Directory lists *E D Sassoon & Co*, Shipping Merchants, 36 Princess St, *Manchester*. An 1890 London Trade Directory also lists *E D Sassoon & Co*, Merchants, 9 & 11 Fenchurch St, London EC. Furthermore, an Internet search yields this vital clue from 'The Story of the Sassoons'.

The parent Sassoon firm had shifted headquarters to London in 1901, but Elias's company, E D Sassoon & Co, remain headquartered in Bombay till 1948.

The *Elias* referred to above is *Elias David Sassoon* (1820-1880), 2nd son of *David Sassoon* (1792-1864) who founded the 'Sassoon' Banking and Mercantile Empire. *Elias David Sassoon* set up *E D Sassoon & Co* in competition with his father's business!

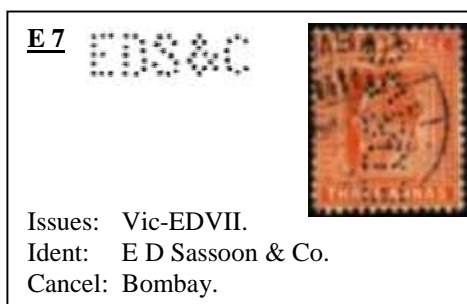
There are many "EDS" dies known to have been used in London by *E D Sassoon & Co*, including "EDS" (E1150.02) which has an earliest known date of July 1896. This would tie in with the old "E.S/C" perforating press being sent out for use in *Bombay*, and a new focus on *London* with a brand new "EDS" Perfin. There is even an as yet unidentified "EDS" die, E1150.03, known used in Manchester 1912-1930. All of this suggests that *E D Sassoon & Co* is a more likely user of "E.S/C" than the *Eastern Steamship Co Ltd*.

However, the Perfin initials "E.S/C" do not fit very well with this scenario, put further in doubt by the existence of these two covers, courtesy of www.delcampe.net (Info via Jeff Turnbull). Both show Indian E7 "EDS&C" used on cover with the cachet of *E D Sassoon & Co, Bombay*.



The upper cover is postmarked Bombay, August 1898, and the one below is Bombay, 22nd July 1904.

Indian E7 “EDS&C” is recorded in the Indian Perfin catalogue as having been used in **Bombay** with the *positive* identity of ‘**E D Sassoon & Co**’.



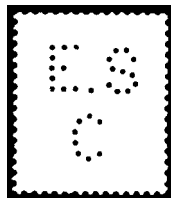
Based on the stamps involved, the “EDS&C” die was probably used in **Bombay** 1895-1905, which is the same as the use of “E.S/C” (E22), also in **Bombay**. All of which begs the question ‘if a perforating press with the correct initials is already in use, then why would a machine with initials that don’t really match be sent out’? I’m sure the answer is that it wouldn’t.

The quest for a Manchester user with Bombay connections with initials “E.S/C” continues!

Stamp Gallery.

Used in **Manchester** - QV 1d Lilac with ‘498’ (Manchester) cancel. Known date AP 7/86.

1885-1895



E4225.01



Used in **Bombay** - the QV 12A stamps has a clear ‘AU 95’ date. Other dates reported on Indian stamps include: 30 MY 01, ... FE 03, 9 MA 04, and 16 MA 04.

1895-1905



E22



- “FWH/&C^o..” (F4465.01) - See also an article in the Perfin Society Bulletin.



G.B. Die, used in London.



East India Die, used in Calcutta.



There is a striking similarity between “FWH/&C^o..” (F4465.01) known on G.B. postage stamps, and “FWH/&C^o..” (F16) found on East India and India postage stamps. Note that *East India* postage stamps were replaced by *India* postage stamps in 1882. The user of the Indian stamps is recorded in ‘The Perfins of India and Indian States’ (Magnus Werner 1990) as ‘F W Heilgers & Co’, which is a ‘confirmed’ identity. The G.B. Perfin also has a ‘confirmed’ identity of ‘F W Heilgers & Co’.

After careful scrutiny of actual stamps, we can say with some confidence that they are from *two different dies*, but clearly by the same die maker. There are many subtle points of difference visible to the naked eye between the two dies. For example, the larger “&” used on the East India die, and pin spacing to the top-right of the “o”, etc.

1880-1885



F4465.01



The G.B. die is known used 1880-1885, with the earliest and latest dates being 6th May 1881 and 21st February 1884. It also has a missing pin from the “C” on most stamps inspected, which points to a single-headed die. The pattern is complete on an example dated 10th August 1881, but has gone missing by 21st February 1884. *Can anyone provide intermediate dates?*

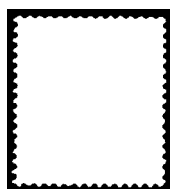
1880-1905



F16



----- East India -----



Howrah



Calcutta



----- India (After 1882) -----



Stephen Steere reports “FWH/&C^o..” (F16) on East India half anna and one anna postage stamps. Jeff Turnbull also reports this die on a one anna ‘Government of India’ and a ten shillings Foreign fiscal stamps. Details are sparse regarding ‘F W Heilgers & Co’, although we do know they were East India Merchants, with offices at 22 Great St Helen’s St, London EC (1902 Directory reference). They were also Managing Agents for the *Titagarh Paper Mill Co* in India (established in 1882), with offices in *Howrah and Calcutta*.

- “G.G./&/C^o.” (G1976.01) - See also an article in the Perfin Society Bulletin.

The Indian Perfin G13 “G.G./&/C^o.” and the G.B. version G1976.01 are remarkably similar. In fact, a direct comparison between an Indian stamp and a G.B. stamp, each with the “G.G./&/C^o.” Perfin, produced as far as can be ascertained, *an exact match*.



The QV Indian postage stamp shown above is cancelled Bombay, 22 DE 00, and the G.B. example is postmarked (London) SW, although another is known dated 2nd August 1898. By this time, ‘Grindlay & Co’ were operating from 54 Parliament St, London SW. The identity given in the Indian Catalogue (published by the late Magnus Werner in 1990) is ‘Grindlay, Groom & Co’, which fits the initials exactly. This is confirmed by the one anna ‘Government of India’ fiscal which has ‘C/O GRINDLAY’ in mauve across it reported by Jeff Turnbull.



A little research reveals the following:

Originally founded by Robert Melville Grindlay in London in 1828 as East India Commission Agents under the title of ‘Leslie & Grindlay’, in 1839 the company became known as ‘Grindlay, Christian & Matthews’, before settling for ‘Grindlay & Co’ in 1843. In 1854 a certain Mr C J Groom from the London office was sent out to Calcutta to open a branch office there. In 1865 he opened another branch in Bombay under the name of ‘Grindlay, Groom & Co’. The interests in these Indian offices were purchased outright by ‘Grindlay & Co’ in 1908.

Unfortunately, there never was a company in the U.K. called ‘Grindlay, Groom & Co’, which begs the question of what on earth is it doing on a G.B. postage stamp? The table alongside shows the distribution of dated examples - *can you add any more to the list?*

	G.B.	India
1		20-Jun-95
2	2-Aug-98	
3		8-May-99
4		2-Nov-00
5		22-Dec-00
6		8-Nov-02
7		...Sep-04
8		9-Jun-15


The dated examples on Indian and G.B. stamps suggest the die was originally used in India, but for a brief time found it’s way to England, before being returned. Or perhaps G.B. stamps were sent out to India for perforation, although this is unlikely. Back in India (if it ever left, that is) the press saw further use until c1915. Either that or two identical dies were made and fitted to two initialling presses, one for use in India and the other for use in G.B., which is unlikely as the Perfin initials do not match the G.B. company name of ‘Grindley & Co’.

• “K.H.” (K0915.01M).

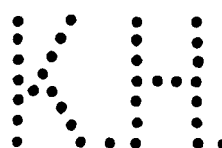
The Danish Catalogue illustrates a “K.H.” die thought to have been used by **Kjøbenhavns Handelsbank**, (Copenhagen Bank of Commerce), 1910-1973. The ‘PO’ and ‘GB’ in the Danish Perfin Catalogue (2001) entry shown below signifies that the die is known used on Postage Stamps of Great Britain as well as Danish. But is it identical, or simply similar?

K28												
KH.	A/S Københavns Handelsbank København											HX.
	06.1910		PO	GB								
	03.1973	10	16 . 16 .									
	GPD: 5085 af 04.1910									*	*	

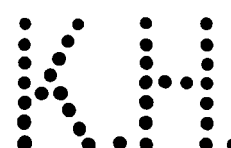
The entry from the ‘Gault Catalogue of G.B. Perfins’ (2018) shows use of a similar “K.H.” die on two postage stamps, a 2d ‘S’ and a 2d U(MC), both fiscally used. It is also known on a 6d KGV Contract Stamp, and three Foreign Bills - 2d & 6d KEVII, and a 9d KGV. This puts the use on GB much earlier, say c1910, so around the same time as it’s Danish counterpart.

	In use: 1952-1968.
	Dates: ... 1968
	Issues: S 2d U(MC) 2d
Also known on 6d KGV Contract Note, 2d, 6d KEVII Foreign Bills, and 9d KGV Foreign Bill.	
See also Denmark K28 - 10 heads.	
Ident: Ø	Kjøbenhavns Handelsbank, (Copenhagen Bank of Commerce).
Pmks:	

The two stamps shown below (courtesy of Jeff Turnbull and Barrie Williamson) are separated in time, probably by a good 30 years. By looking closely at the GB and Danish silhouettes, there are subtle differences, but these can be accounted for by the fact that the Danish Perfin is a multiheaded die with **10 heads**.



GB



Danish

Leif Bergman, a Swedish member of the Perfin Society and co-author of the Swedish Perfin Catalogue, tells me that it was common practice in circumstances where there was no branch office in the country, for stamps that were required for fiscal use would be sent abroad to the main office for future use. In this particular case, sheets of current 2d GB stamps, Foreign Bills, and Contract Notes, would have been sent out to the ‘Copenhagen Bank of Commerce’ for use on the relevant documents. As was their practice, the GB stamps would have been perforated “K.H.” by the Danish banking staff using the Danish perforator. As a consequence, it’s highly **unlikely** that any GB postage stamps perforated “K.H.” would have ever been used for postage. However, I’m sure you’ll let me know if you find one!

This rare document (images provided by Leif Bergman) shows an order to pay '**P H Kjaer-Hansen**', believed to be a firm of Jewellers based in Copenhagen, the sum of £70-1-10d, which would equate to around £1,170 today. The order was issued by '**The Chartered Bank**', Hong Kong, and drawn on their London Branch in Bishopsgate. The 2d tax has been paid using a 2d light-brown Wilding perforated "K.H.". Two part Perfins can be seen on the postage stamp in horizontal alignment which is good evidence for a multiheaded die, although in this case the perforating press is known to have had ten heads.



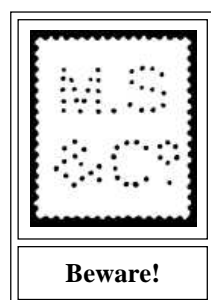
The red hand-stamp on the back gives instructions to '**Kjøbenhavns Handelsbank**', (Copenhagen Bank of Commerce).



The whole process took over one month to complete!

- “M.S/&C^o.” (Old M5115.02).

The die was first published in Tilles as M511A.2. The Tilles Catalogue doesn't list stamp details, but when Section 'M' of the 'Edwards-Gault' catalogue was published in 1990 it was allocated M5115.02 but appeared without an illustration simply because one wasn't to hand. It later appeared in Section 'M' of the 'New Illustrated Catalogue of G.B. Perfins' with a silhouette, but still no stamp details. Since then the identical pattern has been reported on Indian postage stamps - M101, in use in Calcutta c1895, so it must be assumed that the original die in Tilles came in error from an Indian stamp rather than a G.B. stamp.



Note: Illustrated in Tilles as M511A.2, and originally catalogued as M5115.02.

This is an Indian Perfin (M101) known used on QV stamps by *Marshall Sons & Co*, Calcutta, which still operates today as *Marshall Sons & Co (India) Ltd*.



M101

The identity in the Indian Perfin catalogue (Jeff Turnbull - 2017) is '*Marshall Sons & Co*', although it's not known if this is a proven identity or simply suspected.

Marshall Sons & Co Ltd. - précis from Bulletin article.....

The company was established in Great Britain in 1842 by William Marshall (1812-1861). Originally an Agent for 'William Fairbairn & Sons' in Manchester, William Marshall decided to branch out on his own and purchased the engineering works of 'William Garland & Son', Back Street 'Foundry', Gainsborough. Both William Marshall and William Garland were Millwrights, i.e. skilled craftsman involved in the installation and repair of industrial machinery.

William Marshall's new enterprise began to manufacture agricultural machinery, and in 1849 he named his works *Britannia Ironworks*. This was also the year in which William Garland died. The 1851 census records William Marshall (Engineer & Millwright) and his young family living in Back St, Gainsborough. Next door is another millwright, William Garland - the son of William Garland, the original owner of the 'Back Street' Works. No doubt William Garland (Jnr) would have been an employee of William Marshall.

In 1857 William Marshall's son, James Marshall (1837-1922), joined the company which now went by the name of '*William Marshall & Son*'. Another son, Henry Dickenson Marshall (1841-1906), joined the company in 1861, and after the death of William Marshall later that year, the two sons continued running the business which in 1862 became known as '*Marshall Sons & Co Ltd*'.



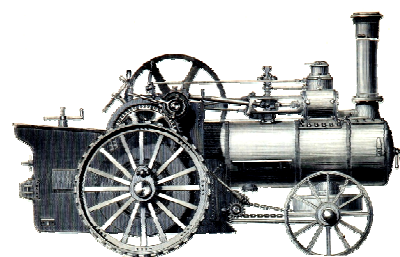
By the 1870's they had branched out into steam driven machinery in a big way, as the advertisement above from 1873 shows.

Their first use of Perfins also dates from this period in the form of the diagonal “MS&C^o.” (M5100.01), in use 1873-1877. The 1d Red plate 185 below is dated 19th January 1877.

1873-1877



M5100.01



8 hp Traction Engine - 1881

Their first Traction Engine appeared in 1879, many more of which were to be built well into the 20th century. They also built three railway locomotives, the first in 1878, another in 1898, and the last one in 1902. Interestingly, in 1888 they produced a catalogue of tea preparing machinery - see the advertisement at the end of this piece!

Three more Perfin dies were used by the company “MS/ & C^o.” (M5113.02M), “M.S/ & C^o.” (M5115.01M), and “MS/ & C^o.” (M5113.01M). Evidence from the postage stamps points to all three being multiheaded.

1881-1930



M5113.02M



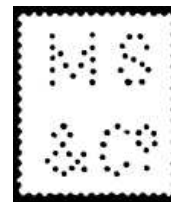
1890-1920



M5115.01M



1915-1939



M5113.01M



In 1930 they took over ‘*Clayton & Shuttleworth Ltd*’ of Lincoln, but after poor trading results they were placed into receivership, out of which ‘*Marshall, Sons and Co (Successors) Ltd*’ was formed. In 1947 they merged with ‘*John Fowler & Co (Leeds) Ltd*’ forming ‘*Marshall-Fowler Ltd*’.



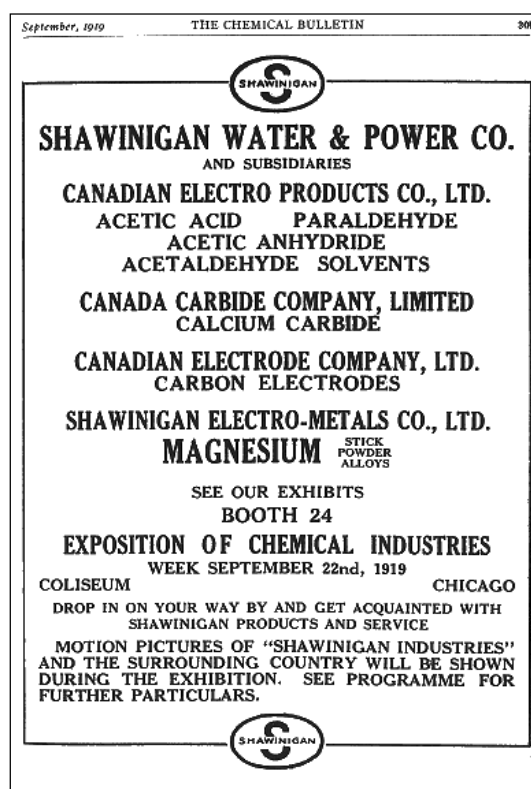
And finally, this advertisement dating to c1901 shows the extent of the Gainsborough works, covering 26 acres, with an impressive rake of forty railway wagons loaded with a mixture of steam engines and agricultural machinery. Of particular interest are the place-names listed under the company title: Gainsborough, London, Calcutta, Bombay, and Dunedin (New Zealand).

- **“S in an Oval” (S0040.01)** - See also articles in the Perfin Society Bulletin.

The “S in an Oval” is a well known Canadian Perfin (S7 - 5th Edition Canadian Catalogue), used by the ‘Shawinigan Water & Power Co’ (SW&P for short). However, the identity is only suspected based on the “S in an Oval” being the company Trade Mark as can be seen in the 1919 advertisement illustrated above. An unidentified cover is known, although this is likely to be ‘private’ use!

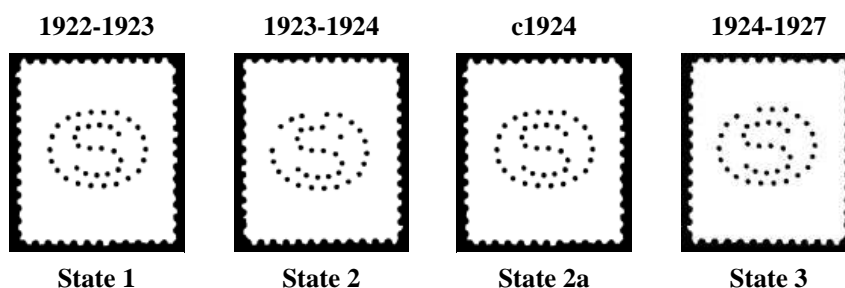


S7



Records show that the Trade Mark was registered on the 16th March 1925 but had expired on the 10th January 1986. Before 1925 it was probably used as more of a Brand Mark.

Various missing pins and dated examples allow the following sequence to be reconstructed. The date ranges quoted are for the use of the die in Canada. State 2a is a repaired state and can only be distinguished from the original state (State 1) by dated examples.



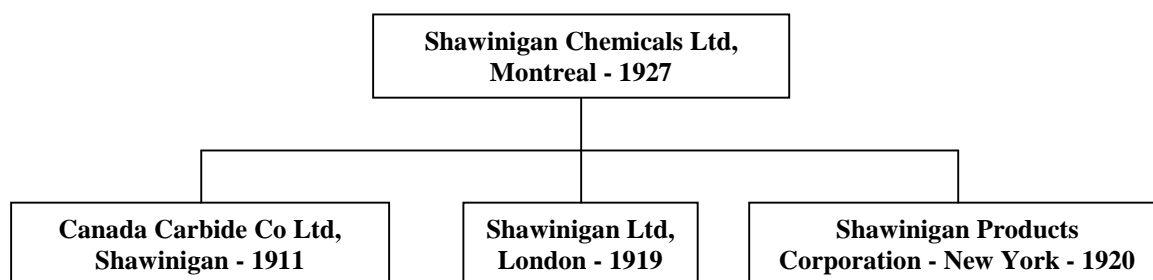
The Die is also known used on **U.S.A.** Postage Stamps (c1932), as well as **G.B.** (1933-1935), but in both cases the strikes show State 3 with the one pin missing.

There is no real debate that the U.S.A. and G.B. stamps were initialled by the same press as the Canadian stamps, but what follows is an attempt to discover which division within 'SW&P' used the Perfinned stamps.

The 'Shawinigan Electric Light and Power Co' was founded in 1895, quickly followed by the purchase of the Shawinigan Falls themselves for \$50,100 in 1897. All of this led directly to the setting up of the 'Shawinigan Water and Power Co', which received its official document of foundation on 15th January 1898.

At the time a number of companies signed up to purchase electricity produced by the new hydro-electric plant, including the 'Shawinigan Carbide Co'. Calcium Carbide was used to produce the 'illuminant gas' known as acetylene, used in small lamps and vehicle headlights in the early 20th century..

In 1909 the 'SW&P' gained a controlling interest in the 'Shawinigan Carbide Co' along with some other associated companies, and in 1911 re-organised them to form the 'Canada Carbide Co Ltd'. This small carbide plant gradually expanded to become the largest in the British Commonwealth and eventually became one of the divisions of 'Shawinigan Chemicals Ltd', which was formed in 1927.



'Shawinigan Chemicals Ltd' was a wholly owned subsidiary of the power company 'SW&P', and one of the world's leading chemical companies, with subsidiary and associated chemical manufacturing and marketing companies in *Canada*, the *United States* and the *Great Britain*.



- In 1919 '*Shawinigan Ltd*' was formed in London, to distribute products of 'Shawinigan Chemicals Ltd', both in England and Europe.

- Early in 1920 '*Shawinigan Products Corporation*' was formed in NY City, to handle Shawinigan products in the United States.



And so, it's 'Shawinigan Chemicals Ltd', which sold its chemical products around the world, that's the link between the use of the "S in an Oval" Perfin in *Canada*, the *United States*, and *Great Britain*, rather than the power generating side of the business.

I guess we'll never know for sure how the use on 'foreign' stamps came about, but it could easily have been a company executive or salesman sent out from the head office in Montreal to the two subsidiaries abroad. The London office (which also handled the distribution of products in Europe as well as Great Britain), was still in existence in 1949 (based at Marlow House, Lloyd's Ave, London EC3), but had disappeared from the scene by 1951.

Stamp Gallery.

Use in Canada, probably by the H/O in Montreal of the Shawinigan Water & Power Co's subsidiary '*Canada Carbide Co Ltd*', later to form a large part of 'Shawinigan Chemicals Ltd'

1923-1927



S7

Use in the U.S.A., probably by '*Shawinigan Products Corporation*' based in New York.

c1932



S12

<<<< Two examples known, both on the same stamp.

Use in Great Britain, probably by '*Shawinigan Ltd*', based in London.

1932-1935



S0040.01

<<<< Only two examples known.

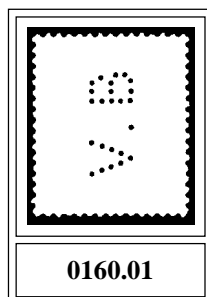
Many thanks to:

Michael Behm, Jack Brandt, Jim Graham, Jon Johnson, Michael Millar, Kurt Ottenheimer, Stephen Steere, Bob Szymanski, and Gary Tomasson for their help in establishing this scenario.

Also acknowledged is the detailed work on the die published by Conrad Tremblay in the Perfin Bulletin (Feb 2008).

• “V.B” (V0160.01).

The entry in the ‘Gault Catalogue of G.B. Perfins’ for “V.B” (V0160.01) is shown below, and as can be seen is known used by ‘*Volkart Brothers*’, East India Merchants, 96/98 Leadenhall St, London EC. The period of use, 1891-1939 is quite a long period of time, so not surprisingly the die can be found on a variety of postage stamps, as well as Postal Stationery and Foreign Bills.



In use: 1891-1939.
 Dates: ... Dec 1891 - 9 Feb 1915.
 Issues: B 1d (16 dots)
 C 2/6d (SG179)
 E ½d (both), 2d-3d, 5d, 6d, 9d
 E 10d, 1/- (both)
 F ½d (both), 1d-2½d, 6d, 9d, 1/-
 H 1d
 I(RC/BC) ½d-6d, 9d (gn)
 M ½d, 1d, 2½d
 O 1½d
 Q 1½d

Postal Stationery:

QV ½d (br) Type 2 Postcard QV 1d (br) Type 3 Postcard
 QV 1d (red) Type 4 Postcard QV ½d (br) Type 2a Wrapper
 QV 1d (br) Type 3 Wrapper

Also known on Foreign Bills. Similar Perfin found on Indian stamps.

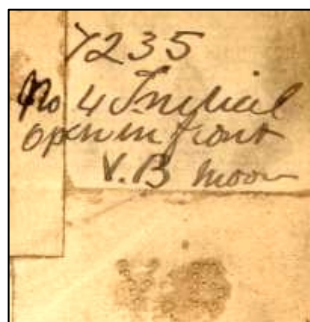
Note: Sloper m/c N^o. 7235, made c1891, and N^o. 8967, dispatched 30th August 1902, are virtually identical. Both may well be represented here! Perfin also known upright.

Ident: Volkart Brothers, East India Merchants,
 96/98 Leadenhall St, London EC.

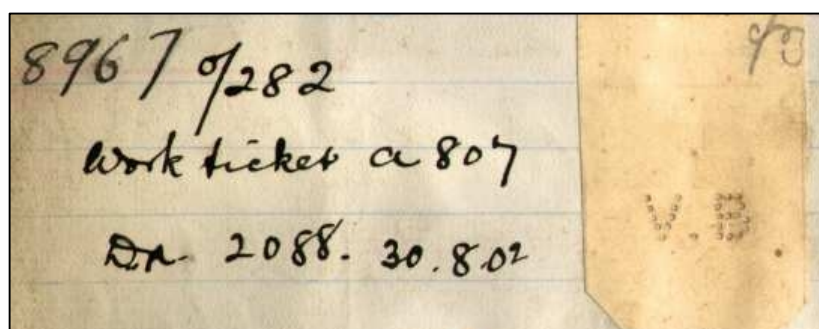
Pmks: ‘FB’, Leadenhall St, and Mark Lane, London EC.

Interestingly, there are two dies (both single headed) in the Sloper records that appear to match, although it’s difficult to be absolutely sure as the ‘proofs’ are stuck down in the ledgers!

Sloper m/c N^o. 7235, made c1891.



Sloper m/c N^o. 8967, dispatched 30th August 1902.





The Indian Perfin Catalogue (Jeff Turnbull - 2017) lists a “V.B” die (V2) that’s a good match for the G.B. Perfin V0160.01. The Indian Perfin is known used in **Karachi** on a range of postage stamps spanning the reigns of Queen Victoria through to King George VI, as the four images below show. The KGV stamp is dated 14 OCT 26.

1895-1940



V02

There are minor variations visible between the silhouette for V2, which shows slightly curved arms to the “V” and a curved upright to the “B” when compared to the strike on the Two Annas stamp of KEVII which shows a “V” with straight arms and a straight upright to the “B”.

***I conclusion I can’t effectively distinguish between the two Sloper presses,
nor can I realistically distinguish between the GB and Indian Perfins!***

There are many different Perfins used by **Volkart Brothers** in a number of countries, although only one die is known to have been used in Great Britain. Two other countries involved are India (perhaps as many as 10 or 11 different dies), and Ceylon (2).



India - V8 & V11

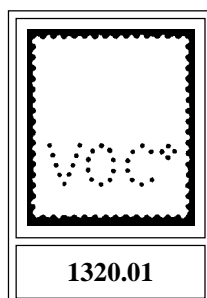
Ceylon - V1 & V2

Brief details of the Company.

The company was established in 1851 by two brothers, **Salomon Volkart** (1816-1893) and **Johann Georg Volkart** (1825-1861), at Winterthur, Switzerland, and in Bombay, India, specifically to deal in Cotton and cotton products. Initially, raw cotton was purchased in India and transported to Switzerland where it was spun into garments in the ‘cotton town’ of Winterthur, and then exported. The trade soon developed into commodity dealing in general - cotton, tea, oil, coffee, cocoa, spices, rubber, soap, paper, matches, watches, textiles and even machinery. Branches were established in Ceylon (Colombo 1857), India (Cochin 1859), India (Karachi 1861), Great Britain (London 1868), and Ceylon (Galle 1887).

• “VOC” (V1320.01)

There are two dies in the list, one used in India and the other in Denmark, that are thought to be similar enough to the G.B. Die to warrant further investigation. The G.B. entry in the ‘Gault Catalogue of G.B. Perfins’ is shown below. After 1915 the Company used “VO/C^oL”.



In use: 1890-1915.
 Dates: 17 Feb 1892 - ... Feb 1915.
 Issues: B 1d (16 dots)
 C 2/6d
 E ½d (both), 2d, 2½d, 4d, 5d, 6d
 E 1/- (gr/red)
 F ½d (both), 1d-3d, 4d (both), 5d
 F 6d, 10d, 1/- G 2/6d
 H ½d, 1d
 I(RC) ½d, 1d, 2½d-4d

Also known on Eire stamps.

Note: Perfin also known sideways.

Ident: Vacuum Oil Co Ltd, Lubricating Oil Mfrs,
 Caxton House, Tothill St, Westminster, London SW.
 Also 111 Great Brunswick St, Dublin.

Pmks: London. Also Birmingham, Bute Docks, Cardiff, Dublin,
 Liverpool, and Sheffield.

The Perfin on Indian stamps is V28 in the Indian Perfin Catalogue (Jeff Turnbull - 2017). It's only recorded on Queen Victorian stamps, and used in Bombay by the ‘*Vacuum Oil Co*’. Very conveniently, the stamp illustrated in the catalogue is dated 2 DE 96. However, comparison of the G.B. and Indian die shows noticeable differences in the “O” and “C” - the Indian “O” is fatter on it's G.B. counterpart, and the back to the “C” sticks out more. These two dies *do not* come from the same Perforating Press. Indian V27 is also similar but not the same.



1895-1900



V28



As for the Danish Perfin V18, in use in Copenhagen 1898-1927 by the ‘*Vacuum Oil Co*’, again there are minor differences such as the spacing of the holes forming the “O”, a more regularly shaped “C”, and the ‘flattened’ look to the “o”. Again, the G.B. and Danish Perfins *do not* come from the same Perforating Press. The Danish Perfin is single headed.

		Vacuum Oil Company København									
		04.1898	PO								
		05.1927	1	9	10	8	4				
		GPD: 656 af 01.1897						* * * *			
								* * * *			

The Vacuum Oil Co was founded in the USA in 1866 by Hiram B Everest to produce high grade lubricants from crude oil by vacuum distillation. Its first overseas branch was established in Liverpool in 1886, but in 1893 moved the UK Head Office to Norfolk St, London, then in 1908 to Caxton House, Westminster, London SW. The company was renamed in 1955 to become the Mobil Oil Co Ltd.